

Streetlight Districts Special Revenue Funds – Consolidated

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of streetlighting within eleven County Service Areas (CSA) and Improvement Zones throughout the County. Sources include property taxes or per parcel service charges.

Budget at a Glance

Requirements Less Reimbursements*	\$1,518,734
Sources/Reimbursements	\$760,983
Fund Balance	\$757,751
Use of Fund Balance	\$124,732
Total Staff	0

*Includes Contingencies

CSA 30 Red Mountain was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1964 to provide funding for the maintenance and operation of 15 streetlights in the community of Red Mountain. This streetlight CSA is funded through property tax revenue.

CSA 53A Big Bear was established on September 19, 1966 by an act of the County of San Bernardino Board of Supervisors to provide streetlight services to the community of Fawnskin in the Big Bear area. This streetlight CSA receives property taxes to fund the operation and maintenance of 15 streetlights.

CSA 54 Crest Forest was established by an act of the County of San Bernardino Board of Supervisors on September 19, 1966 to provide streetlight services to the community of Crest Forest. This streetlight CSA receives property taxes to fund the operation and maintenance of 178 streetlights.

CSA 70 EV-1 Citrus Plaza was established by an act of the County of San Bernardino Board of Supervisors on April 23, 1996. Community Facilities District 2010-1 was formed in 2010 to provide an ongoing funding mechanism for the streetlight energy charges of 149 streetlights in the unincorporated area of the County known as the "Donut Hole". The Rate and Method of Apportionment sets a special tax for each parcel to pay for the streetlighting energy charges. There are currently 50 parcels billed for this special tax.

CSA 70 GH Glen Helen was established by an act of the County of San Bernardino Board of Supervisors on August 24, 2004, to providing services for Tract 15900. Tract 15900 is an approved development of approximately 2,086 housing units in a development area known as "Lytle Creek North Development" project, which includes a provision for the installation of 283 streetlights in this area. On January 30, 2007, voters approved a service charge of \$41.71 per parcel, per year with an annual 2.5% inflationary increase to fund streetlight services. The service charge for 2014-15 is \$49.58 per parcel and is currently billed on 812 parcels.

CSA 70 SL-2 Chino was established by an act of the County of San Bernardino Board of Supervisors and a \$122 per parcel, per year with a 1.5% inflationary increase was approved by voters on November 16, 2004. The 2014-15 service charge is \$100 per parcel and will be billed on 26 parcels.

CSA 70 SL-3 Mentone was established by an act of the County of San Bernardino Board of Supervisors and voters approved a service charge of \$40 per parcel, per year with a 1.5% annual inflationary increase on February 15, 2005. This streetlight Improvement Zone funds 12 streetlights in the community of Mentone. The 2014-15 service charge is \$42.46 and 69 parcels will be billed.

CSA 70 SL-4 Bloomington was established by an act of the County of San Bernardino Board of Supervisors and voters approved a \$247 per parcel, per year service charge with a 2.5% annual inflationary increase on August 22, 2006. This streetlight Improvement Zone funds 5 streetlights in the community of Bloomington. The 2014-15 service charge is \$100 per parcel and will be billed on 31 parcels.

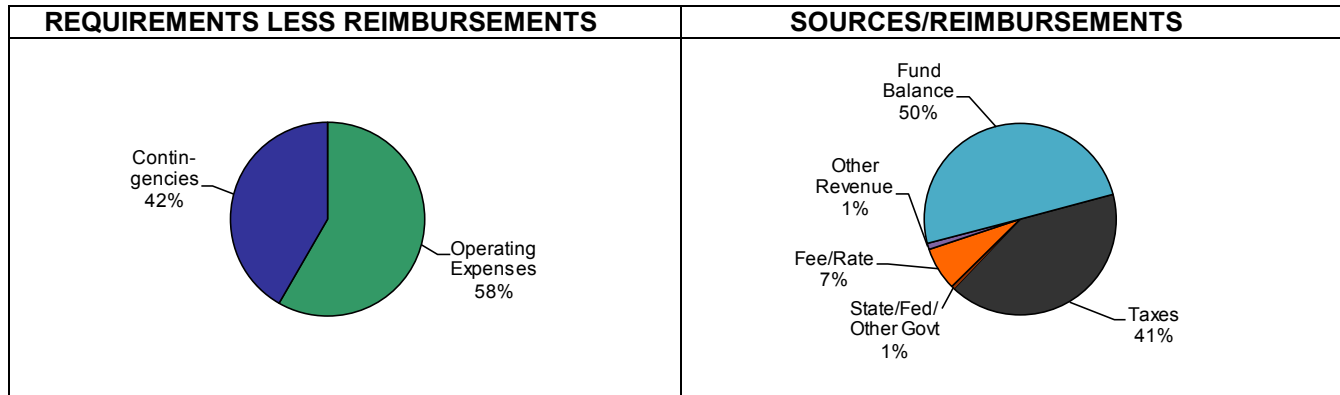
CSA 70 SL-5 Muscoy was established by an act of the County of San Bernardino Board of Supervisors and voters approved a service charge of \$18 per parcel, per year with an annual 2.5% inflationary increase on June 5, 2007. The 2014-15 service charge of \$18.45 will be billed on 2,160 parcels. This streetlight Improvement Zone funds 207 streetlights in the community of Muscoy.



CSA 73 Arrowbear Lake was established by an act of the County of San Bernardino Board of Supervisors on December 28, 1970. This streetlight Improvement Zone receives property taxes to fund the operation and maintenance of 17 streetlights.

CSA SL-1 Countywide was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965. This streetlight CSA receives property taxes to fund the operation and maintenance of 3,521 streetlights in communities throughout the County.

2014-15 RECOMMENDED BUDGET



ANALYSIS OF 2014-15 RECOMMENDED BUDGET

GROUP: Special Districts
DEPARTMENT: Special Districts
FUND: Streetlight Districts - Consolidated

BUDGET UNIT: Various
FUNCTION: Operations
ACTIVITY: Streetlighting

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
Requirements							
Staffing Expenses	4,364	0	0	0	0	0	0
Operating Expenses	2,565,860	802,750	818,576	796,336	795,511	885,715	90,204
Capital Expenditures	0	0	0	0	0	0	0
Contingencies	0	0	0	0	682,442	633,019	(49,423)
Total Exp Authority	2,570,224	802,750	818,576	796,336	1,477,953	1,518,734	40,781
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	2,570,224	802,750	818,576	796,336	1,477,953	1,518,734	40,781
Operating Transfers Out	0	14,979	0	0	0	0	0
Total Requirements	2,570,224	817,729	818,576	796,336	1,477,953	1,518,734	40,781
Sources							
Taxes	797,741	654,266	696,790	663,716	625,286	626,315	1,029
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	10,351	30,693	7,906	7,807	8,141	8,141	0
Fee/Rate	92,964	106,881	125,635	149,565	110,423	110,423	0
Other Revenue	14,941	6,302	99,946	14,491	15,595	15,595	0
Total Revenue	915,997	798,142	930,277	835,579	759,445	760,474	1,029
Operating Transfers In	8,980	14,979	0	0	0	509	509
Total Financing Sources	924,977	813,121	930,277	835,579	759,445	760,983	1,538
				Fund Balance	718,508	757,751	39,243
				Budgeted Staffing	0	0	0



DETAIL OF 2014-15 RECOMMENDED BUDGET

	2014-15			
	Requirements	Sources	Fund Balance	Staffing
<u>Special Revenue Funds</u>				
CSA 30 Red Mountain (Fund SGJ)	5,159	4,831	328	0
CSA 53A Big Bear (Fund SJP)	32,864	9,079	23,785	0
CSA 54 Crest Forest (Fund SJV)	51,569	34,497	17,072	0
CSA 70 EV-1 Citrus Plaza (Fund SQW)	90,813	42,368	48,445	0
CSA 70 GH Glen Helen (Fund RWX)	84,127	35,450	48,677	0
CSA 70 SL-2 Chino (Fund SQX)	6,292	3,127	3,165	0
CSA 70 SL-3 Mentone (Fund SQZ)	5,457	2,937	2,520	0
CSA 70 SL-4 Bloomington (Fund SMC)	34,249	4,203	30,046	0
CSA 70 SL-5 Muscoy (Fund SMJ)	85,640	40,943	44,697	0
CSA 73 Arrowbear Lake (Fund SOP)	4,366	4,366	0	0
CSA SL-1 Countywide (Fund SQV)	1,118,198	579,182	539,016	0
Total Special Revenue Funds	1,518,734	760,983	757,751	0

CSA 30 Red Mountain – Requirements are \$5,159 include energy costs for streetlights and transfers for allocated indirect operational cost reimbursements. Sources of \$4,831 are primarily from property taxes. Fund balance of \$328 funds minor planned use to support operations.

CSA 53A Big Bear – Requirements are \$32,864 include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$9,079 are primarily from property taxes. Fund balance of \$23,785 funds budgeted contingencies and planned use to support future operations as the available fund balance exceeds the department's required 25% reserve threshold.

CSA 54 Crest Forest - Requirements are \$51,569 include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$34,497 are primarily from property taxes. Fund balance of \$17,072 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.

CSA 70 EV-1 Citrus Plaza – Requirements of \$90,813 include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$42,368 are from per parcel special taxes. Fund balance of \$48,445 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.

CSA 70 GH Glen Helen - Requirements of \$84,127 primarily include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$35,450 are primarily from per parcel service charges and developer contributions. Fund balance of \$48,677 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.

CSA 70 SL-2 Chino - Requirements of \$6,292 include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$3,127 are primarily from per parcel service charges. Fund balance of \$3,165 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.

CSA 70 SL-3 Mentone - Requirements of \$5,457 primarily include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$2,937 are primarily from per parcel service charges. Fund balance of \$2,520 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.



CSA 70 SL-4 Bloomington - Requirements of \$34,249 primarily include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$4,203 are primarily from per parcel service charges. Fund balance of \$30,046 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.

CSA 70 SL-5 Muscoy - Requirements of \$85,640 primarily include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$40,943 are primarily from per parcel service charges. Fund balance of \$44,697 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.

CSA 73 Arrowbear Lake - Requirements of \$4,366 primarily include energy costs for streetlights and transfers for allocated indirect operational cost reimbursements. Sources of \$4,366 are primarily from property taxes.

CSA SL-1 Countywide - Requirements of \$1.1 million primarily include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$579,182 are primarily from property taxes. Fund balance of \$539,016 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are increasing by \$40,781. Major changes in requirements include an increase in operating expenses of \$90,204 due to higher energy costs and an increase in allocation transfers for indirect costs to CSA 70 Countywide; and a planned decrease in contingencies of \$49,423 to support operations as the available fund balance exceeds the department's required 25% reserve threshold. No major changes in sources.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with Streetlight Districts.

